

## Message Text

LIMITED OFFICIAL USE

PAGE 01 GUATEM 04479 202045Z

73

ACTION EB-11

INFO OCT-01 ARA-16 ISO-00 L-03 CIAE-00 INR-11 NSAE-00

RSC-01 TRSE-00 OMB-01 AID-20 DRC-01 /065 W

----- 130855

R 202031Z AUG 74

FM AMEMBASSY GUATEMALA

TO SECSTATE WASHDC 4039

LIMITED OFFICIAL USE GUATEMALA 4479

E.O. 11652: N/A

TAGS: EFIN

SUBJECT: SECRETARY'S INITIATIVE ON DOUBLE TAXATION TREATIES

REF: STATE 162751

1. MINFINANCE LAMPORT HAS INFORMED EMBASSY THAT, AFTER CONSULTATIONS AMONG INVOLVED AGENCIES, GOG HAS DECIDED THAT TIME IS NOT APPROPRIATE BEGIN NEGOTIATION OF DOUBLE TAXATION TREATY. HE INDICATED THAT PROPOSAL MIGHT USEFULLY BE RE-CONSIDERED AFTER GOG HAS IMPLEMENTED ITS ANTI-INFLATION PROGRAM.

2. COMMENT: LAMPORT'S REFERENCES TO INAPPROPRIATENESS OF TIMING UNDOUBTEDLY REFERS TO FACT THAT GOG PLANS TO PUSH FOR ADOPTION NEW TAXES IN NEAR FUTURE IN CONTEXT ITS SHORT-TERM ECONOMIC PLAN AND THAT TREATY THAT SEEMS TO PROVIDE FOR TAX AVOIDANCE MIGHT RAISE EYEBROWS.

DECONTROL AFTER 8/19/76.

MELOY

LIMITED OFFICIAL USE

NNN

## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01 JAN 1994  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** TAX AGREEMENTS, DOUBLE TAXATION, NEGOTIATIONS, TAX CHANGES, ADOPTIONS  
**Control Number:** n/a  
**Copy:** SINGLE  
**Draft Date:** 20 AUG 1974  
**Decaption Date:** 01 JAN 1960  
**Decaption Note:**  
**Disposition Action:** RELEASED  
**Disposition Approved on Date:**  
**Disposition Authority:** boyleja  
**Disposition Case Number:** n/a  
**Disposition Comment:** 25 YEAR REVIEW  
**Disposition Date:** 28 MAY 2004  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
**Document Number:** 1974GUATEM04479  
**Document Source:** CORE  
**Document Unique ID:** 00  
**Drafter:** n/a  
**Enclosure:** n/a  
**Executive Order:** N/A  
**Errors:** N/A  
**Film Number:** D740229-0842  
**From:** GUATEMALA  
**Handling Restrictions:** n/a  
**Image Path:**  
**ISecure:** 1  
**Legacy Key:** link1974/newtext/t19740834/aaaabcwo.tel  
**Line Count:** 48  
**Locator:** TEXT ON-LINE, ON MICROFILM  
**Office:** ACTION EB  
**Original Classification:** LIMITED OFFICIAL USE  
**Original Handling Restrictions:** n/a  
**Original Previous Classification:** n/a  
**Original Previous Handling Restrictions:** n/a  
**Page Count:** 1  
**Previous Channel Indicators:** n/a  
**Previous Classification:** LIMITED OFFICIAL USE  
**Previous Handling Restrictions:** n/a  
**Reference:** STATE 162751  
**Review Action:** RELEASED, APPROVED  
**Review Authority:** boyleja  
**Review Comment:** n/a  
**Review Content Flags:**  
**Review Date:** 16 SEP 2002  
**Review Event:**  
**Review Exemptions:** n/a  
**Review History:** RELEASED <16 SEP 2002 by boyleja>; APPROVED <26 FEB 2003 by boyleja>  
**Review Markings:**

Declassified/Released  
US Department of State  
EO Systematic Review  
30 JUN 2005

**Review Media Identifier:**  
**Review Referrals:** n/a  
**Review Release Date:** n/a  
**Review Release Event:** n/a  
**Review Transfer Date:**  
**Review Withdrawn Fields:** n/a  
**Secure:** OPEN  
**Status:** NATIVE  
**Subject:** SECRETARY'S INITIATIVE ON DOUBLE TAXATION TREATIES  
**TAGS:** EFIN, GT, (LAMPOR)  
**To:** STATE  
**Type:** TE  
**Markings:** Declassified/Released US Department of State EO Systematic Review 30 JUN 2005